



## CALIFORNIA FORM 100 RETURN PREPARATION CHECKLIST

### **Entity and Return Information, page 1**

- ☐ Are both Accounting Period Beginning and Accounting Period Ending dates included (dd/mm/yyyy to dd/mm/yyyy) at the top of the return?
- ☐ Is the seven-digit California corporation number included? This should be the same number as that registered through the California Secretary of State's office (SOS).
- ☐ Has the corporation's Federal Employer Identification Number (FEIN) been included?
- ☐ Is the corporation's full legal name included (no abbreviations)? Is punctuation exact? The name should be the same name as registered through the SOS.
- ☐ Is the corporation's current address included?
- ☐ Is the return final? If so, all Line A information should be appropriately completed.
- ☐ For tax years beginning 1998 and later, is the six digit North American Industry Classification System (NAICS) code for business activity type included on Line C at the top of the return (1998) and Line E, page 2 (1999).
- ☐ Are the corporation's tax credits correctly added and transferred to lines 24 – 27? Are the appropriate supporting forms included?
- ☐ Is the corporation's payment information accurate? Line 34: Overpayment from prior year; Line 35: Current year estimate payments; Line 36: Amount paid with extension of time to file.

### **Other Information, page 2 and subsequent**

- ☐ Have Questions E-Z been carefully answered on page 2 of Form 100?

If filing a combined return, have the following items been addressed?

- ☐ On Schedule R-7, Part 1, have all taxpayers electing to file a group return been listed, including their California Corporation numbers and FEINs?
- ☐ Has the self-assessed tax for each corporation been listed on Schedule R-7? Does it match the accompanying tax breakdown schedules? Are the applicable tax credits for each corporation identified in the tax breakdown schedules? Does the total tax add up to Page 1, Line 23? Do the total credits add up to Page 1, Lines 24-27?
- ☐ For corporations acquired or disposed of during the year, are the abbreviations "ACQ" or "DIS" included by their name on schedule R-7?